

Child Support Enforcement Fund
Balance Sheet - Statutory Basis

June 30, 2005
(Amounts in thousands)

| | 2005 | 2004 |
|---|-----------|----------|
| ASSETS | | |
| Cash and short-term investments..... | \$ 4,710 | \$ 4,616 |
| Receivables, net of allowance for uncollectibles: | | |
| Due from federal government..... | 5,723 | 3,096 |
| Total assets..... | \$ 10,433 | \$ 7,712 |
| LIABILITIES AND FUND BALANCE | | |
| Liabilities: | | |
| Accounts payable..... | \$ 3,011 | \$ 4,973 |
| Total liabilities..... | 3,011 | 4,973 |
| Fund balance: | | |
| Unreserved fund balance (deficit): | | |
| Designated for specific purpose..... | 7,422 | 2,739 |
| Total fund balance (deficit)..... | 7,422 | 2,739 |
| Total liabilities and fund balance..... | \$ 10,433 | \$ 7,712 |

Child Support Enforcement Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 2005
(Amounts in thousands)

| | 2005 | 2004 |
|--|-----------|-----------|
| REVENUES AND OTHER FINANCING SOURCES | | |
| Revenues: | | |
| Federal grants and reimbursements..... | \$ 20,098 | \$ 19,365 |
| Departmental..... | 730 | 6 |
| Total revenues..... | 20,828 | 19,371 |
| Other financing sources: | | |
| Operating transfers in..... | - | - |
| Total other financing sources..... | - | - |
| Total revenues and other financing sources..... | 20,828 | 19,371 |
| EXPENDITURES AND OTHER FINANCING USES | | |
| Expenditures: | | |
| Judiciary..... | 2,736 | 2,767 |
| Treasurer and Receiver - General..... | 13 | - |
| District Attorney..... | 161 | 173 |
| Administration and finance..... | 12,527 | 17,262 |
| Health and human services..... | 205 | 136 |
| Public safety and homeland security..... | - | 5 |
| Economic development..... | 53 | 57 |
| Total expenditures..... | 15,695 | 20,400 |
| Other financing uses: | | |
| Fringe benefit cost assessment..... | 364 | 241 |
| Operating transfers out..... | 86 | 18 |
| Total other financing uses..... | 450 | 259 |
| Total expenditures and other financing uses..... | 16,145 | 20,659 |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses..... | 4,683 | (1,288) |
| Fund balance (deficit) at beginning of year..... | 2,739 | 4,027 |
| Fund balance (deficit) at end of year..... | \$ 7,422 | \$ 2,739 |